



Aalborg Universitet

AALBORG UNIVERSITY
DENMARK

Revisiting the sociological turn in accounting research

what came, what went, what just got forgotten

Roslender, Robin

Publication date:
2018

[Link to publication from Aalborg University](#)

Citation for published version (APA):

Roslender, R. (2018). *Revisiting the sociological turn in accounting research: what came, what went, what just got forgotten*. Paper presented at Interdisciplinary Perspectives on Accounting Conference.

General rights

Copyright and moral rights for the publications made accessible in the public portal are retained by the authors and/or other copyright owners and it is a condition of accessing publications that users recognise and abide by the legal requirements associated with these rights.

- Users may download and print one copy of any publication from the public portal for the purpose of private study or research.
- You may not further distribute the material or use it for any profit-making activity or commercial gain
- You may freely distribute the URL identifying the publication in the public portal -

Take down policy

If you believe that this document breaches copyright please contact us at vbn@aub.aau.dk providing details, and we will remove access to the work immediately and investigate your claim.

Revisiting the sociological turn in accounting research: what came, what went, what just got forgotten

Robin Roslender
University of Dundee and Aalborg University

August 2018

Revisiting the sociological turn in accounting research: what came, what went, what just got forgotten

Abstract

Purpose: the paper provides an overview of four decades of sociologically informed research in accounting studies, highlighting the difference in emphasis afforded theoretical and methodological concerns.

Design/methodology/approach: the paper is offered as one view of how interdisciplinary and critical accounting research has evolved over time, as a result of which it is acknowledged to provide a partial account.

Findings: while interdisciplinary and critical accounting research currently exhibits an impressive portfolio of framing or method theories, methodological issues unfortunately appear to attract less attention.

Originality/value: the paper will be of particular value to those researchers new to interdisciplinary and critical accounting research seeking a critical overview of the development of the field to date.

Keywords: interdisciplinary and critical accounting research; interpretivism; methodology; sociological theory

Paper type: literature review

Abstract

Interpretive sociologies attracted significant attention in the early years of the development of interdisciplinary accounting research, although its prominence had declined sharply by the end of the 1980s. Although interpretivism cannot be said to have subsequently disappeared from interdisciplinary accounting research, what it entails is increasingly only vaguely understood, particularly by younger researchers attracted to such enquiries. Interpretivism's defining methodological potentialities have been greatly diluted following the emergence of a generic qualitative approach to accounting research, while the continuing dominance of postcritical method theories in this space has resulted in a greater emphasis on constructionist themes in ways never envisaged by the latter's early exponents. As the title of the paper intimates, forty years of sociologically-infused accounting research are scrutinised with the objective of encouraging aspiring interdisciplinary accounting researchers to devote part of their time and resources to looking backwards as well as forwards, focusing particularly on methodological issues.

1. Introduction

The discipline of sociology has had a major impact on accounting research over the past four decades, principally in relation to what is referred to here as accounting studies. From the outset researchers persuaded to enrol sociology within their research designs have been attracted by the wealth of framing theories (Baxter and Chua, 2006) or method theories (Lukka and Vinnari, 2014) that the discipline has to offer them. Some of the resulting research literature has begun to have an impact beyond accounting, most notably the governmentalist (governmentality) research of Miller (Carter and McKinlay, 2017). Early in the development of the new research programme Chua, someone who has made an extensive contribution to accounting studies for many years, observed that taking a sociological turn meant that colleagues found themselves having to engage with many difficult ideas that take time to master, particularly in the absence of a grounding in the source discipline (Chua, 1988). As the portfolio of sociological ways of seeing has expanded over time, so have the resultant intellectual challenges.

The original motivation for this paper was to revisit the importation of interpretive sociology into accounting studies at the time of the inception of the interdisciplinary perspectives on accounting project in the later 1970s. My sense was that interpretive accounting research was never allowed to fully realise its potential, being quickly displaced by a more radical, critical accounting project, underpinned by a quite different agenda. As the paper evolved over the years it became evident to me that along with the demise of an interpretivist perspective, interdisciplinary and critical accounting research had also lost an early interest in methodological issues while exhibiting a greater preoccupation with 'theory', much of which continued to be borrowed from sociology. Over time interpretivism has come to translate as qualitative research for many accounting researchers, a generic approach that is to be valued because of its firm rejection of the methodology of positivism as evident in heavily quantitative research designs. Talk a decade or so ago of a new interpretivism also proved to be little concerned with methodological considerations, although the ways of seeing it encompassed, identified here as postcritical perspectives, shared with interpretivist sociology a disinclination for the realisation of the philosophy of praxis.

The purpose of the paper is captured in its title. It seeks to provide an overview of four decades of sociologically informed research within accounting studies, identifying the succession of ways of seeing that have been enrolled in the development of the interdisciplinary and critical accounting research project. Particular attention is afforded a worrying lack of concern with methodological issues following the displacement of interpretivism by critical and subsequently postcritical theoretical perspectives. The paper is organised as follows. The transformation of accounting studies via the pursuit of accounting in action and the role that Burrell and Morgan (1979) played in this process provide context for the paper. Section four documents the impact that interpretive sociology had on studies of accounting in action during the 1980s. In section five the displacement of a generic interpretivist perspective by a more radical, critical accounting emphasis from the mid-1980s is

discussed while section six outlines how the latter were subsequently displaced by a range of postcritical perspectives a decade later, ways of seeing that continue to predominate within interdisciplinary and critical accounting research. Section seven argues that in the course of the shift from interpretivism to critical and subsequently postcritical perspectives, accounting researchers have focused less and less on methodological issues as they pursue theoretical sophistication. In the eighth section the arguments for a new interpretivism are suggested to be similarly methodologically light. In the concluding section the main observations of the paper are briefly reprised before (social) constructionism, rather than interpretivism, is identified to be the complementary designation to functionalism as a generic sociological method theory of regulation (or order).

2. Transforming accounting studies

The sociological turn in accounting research occurred in the later 1970s, and although not synonymous with the inception of the interdisciplinary accounting research project, played a major role therein, and continues to do so. A further important point of contact is with the study of 'accounting in action', a programme of research commended by Hopwood in his founding editorial to the journal *Accounting, Organizations and Society* (AOS) in the following terms:

"[E]very opportunity should be taken to move beyond static forms of analysis to study the complexities of the evolving dynamic processes of accounting in action." (Hopwood, 1976: 3).

The study of accounting in action might in turn be viewed as evidencing a step change in accounting studies understood as the complement to the traditional technical emphases of the majority of the accounting academy. While several generations of accounting scholars had previously contributed a series of important historical, philosophical, ethical and similar insights on accounting, the emergence of a strongly sociologically-infused programme of studying accounting in action saw accounting follow a well-trodden pathway previously pursued by science, technology, law, art and literature. As with these other disciplines the sociological turn has proved to be greatly beneficial.

A revitalised accounting studies was now firmly focused on understanding how accounting 'fits' with society (or maybe doesn't fit) and began to furnish a valuable stock of knowledge, which when acted upon was argued to provide benefits for a wide range of stakeholders. The self-awareness that such studies produces is indicative of the intellectually mature professional practitioner and consequently it requires to be inculcated into aspiring members of the profession during their training, not to mention shared with their more experienced colleagues on a continuing basis. The objective is not that of producing better accounting, rather better accounting practitioners attuned to the necessity of contributing to the creation of a better society.

There were undoubtedly some accounting academics who exhibited these motivations in the middle 1970s, including Hopwood himself, and perhaps more importantly, the group that had coalesced around Lowe at Sheffield University

Management School, later to be designated the Sheffield School (Haslam and Sikka, 2016). A little less altruistically, some of their counterparts may have been motivated by a perceived need to reinforce their academic credentials by pursuing research that differed from the predominant stock in trade of technical accounting knowledges. Beyond this, as many accounting academics found themselves working alongside business and management colleagues, who were already engaged in similar excursions, a measure of imitation had its attractions. The existence of an increasingly prestigious outlet for work in the form of AOS also played its part, as well as the receptivity of more established journals to novel contributions, including the *Journal of Business Finance and Accounting*.

For some an important further ambition seems to have been at play – the desire to establish at least part of accounting research as an exemplar of social science research activity. Forty years later this designation is less contentious, although it is easy to challenge this attribute particularly when invoking the evidence presented by the North American mainstream of accounting research. The turn to sociology that provides the focus for this paper made obvious sense for those who held such ambitions. Although only one of a portfolio of social sciences, sociology is widely regarded as the archetype, being described by Comte as the “queen science”. In the case of accounting studies, a particular attraction of sociology in the later 1970s was its (then) recent comprehensive rejection of positivism as the appropriate methodological foundation for all scientific enquiry, an attribute that has continued to carry wide favour to date.

3. The contribution of Burrell and Morgan

Any excursion into the early years of the interdisciplinary perspectives on accounting project confirms that Burrell and Morgan (1979) had a major impact on those accounting researchers who sought to incorporate sociological thinking into the continued development of accounting studies. Almost four decades later, in the UK at least, few newcomers to accounting research do not experience some exposure to the introductory chapters of this text, if not its entire content, large parts of which are no longer deemed as relevant as they previously were. On balance the near ritual remains a beneficial exercise, although not without its limitations, not the least of which is Burrell and Morgan’s perceived support for the pursuit of paradigm purity (Hopper and Powell, 1985; Reed, 1985; Jackson and Carter, 1991; Willmott, 1993).

The title of Burrell and Morgan’s text: *Sociological Paradigms and Organisational Analysis* readily conveys its contribution to interdisciplinary accounting research. It was originally written to provide a sourcebook for organisation scholars seeking an alternative to the traditional functionalist paradigm of organisational analysis with its positivistic methodological underpinnings. It did so by reviewing two decades of debate and development within sociological and social theory, particularly as this was relevant to organisational analysis. Three generic alternatives to functionalism were identified. Within the sociology of regulation, interpretivism provided one generic social scientific paradigm, whilst within the sociology of radical change researchers had the choice of two generic paradigms: radical structuralism and radical humanism. The former is characterised by Burrell and Morgan as exhibiting a

more structural focus, in a similar manner to functionalism, while the latter has a more individualistic focus, again in a similar manner to interpretivism.

The crucial lesson that Burrell and Morgan's founding thesis offers is that there is a fundamental distinction between the sociologies of regulation (order) and change (conflict). The former remain content to explore society as it is presently organised. While functionalism does so from a holistic or top down perspective, interpretivism embraces a bottom up or individualistic perspective. Parsonian structural-functionalism, the dominant theoretical perspective within sociology for a generation to the middle 1960s, is the archetypal functionalist perspective, furnishing a holistic description of how society works, principally via the mechanism of the reproduction of functional sub-systems within which people (actors) are characterised as being extensively moulded to meet the needs of society, and who work to ensure the successful reproduction of its functional structures as a consequence of their effective socialisation. Although sociological analysis within the structural-functionalist frame was by no means restricted to affirming the painless remaking of society, the underlying assertion was the truism that, overall, the status quo is very largely reproduced. By contrast, interpretive sociology/ies, which prior to the middle 1960s might be designated as minority sociology, were more concerned to document how actors play an active role within the reproduction of society, continuously shaping and reshaping its form over time. One way to describe such thinking is to recognise that an interpretivist approach to sociological analysis is more concerned with documenting the nuance of what exists rather than to emphasise the solidity of its structural components. Inevitably there was a measure of focus on deviation from the normal modes of action but the overriding emphasis was upon how society is able to accommodate to the exercise of what has subsequently become termed agency.

As the term sociology of radical change intimates, its constituent ways of seeing reflect the axiom that what presently exists should be changed, and that such change will be for the betterment of the mass of people. Those attracted to the sociology of radical change understand the purpose of sociological enquiry to be to demonstrate the largely unrecognised reasons why change is necessary, as well as to identify what alternatives might exist and to some extent how these may be pursued and installed. Such sociologies are more readily identifiable with social theory and social philosophy than sociologies of regulation, and as such might be designated radical sociologies. However, as part of the critique developed by advocates of a radical sociological tradition from the middle 1960s, the hidden conservative nature of sociologies of order (rather than regulation), whether functionalist or interpretivist, were revealed, demonstrating that like radical sociology they too were inherently conservatively politically motivated. Focusing on the distinction between a holistic sociology and an individualistic sociology served the purpose of deflecting attention away from their shared commitment to the perpetuation of the status quo. This in turn demonstrates the relative insignificance of the argument, to be entertained in Chua (1986a) that radical sociology is always going to be hamstrung by the fact that it encompasses a wide variety of ways of seeing that ultimately threaten its coherence. In the final analysis, however, it

reduces to the issue that Marx identified in his Eleventh Thesis on Feuerbach – whether the purpose knowledge is to merely understand the world (better) or to change the world (for the better) (Marx, 1845).

The (in)significance of methodology

Over time, a different interpretation of Burrell and Morgan's contribution to the development of interdisciplinary accounting research has assumed a wider currency. This interpretation is based in the distinction between functionalist and interpretivist sociologies and relates principally to their *methodological* divergences. While not all the sociologists who commended a functionalist approach were comfortable with the idea of a positivistic methodology that aped the practices of natural scientific research (and by implication the perceived approach within physics), pretensions towards some form of scientific sociology were widely evident within the mainstream of North American sociology throughout the 1940s and 1950s. By contrast the minority attracted to some form of interpretivist sociology, were often attracted by its rejection of a positivistic methodology in favour of one consistent with the pursuit of the historical or cultural sciences, as identified by the leading interpretivist of the classical era of sociology, Weber. Weber's *verstehen* sociology was developed to provide the interpretive understanding required in the pursuit of explanations of the bottom-up actions of actors in their daily actions and interactions. In Weber's view it was not possible to generate the requisite understanding of social action and interaction employing the methodology of the natural sciences (Weber, 1949). Although Weber's ideas were familiar to subsequent generations of sociologists, in the 1960s Schutz and other phenomenologically informed sociologists successfully brought a fuller elaboration of them to a wider audience, particularly those younger sociologists who were becoming increasingly sceptical of the prevailing positivist/functionalist hegemony within their discipline (Schutz, 1962, 1964, 1966, 1967).

Until the middle 1970s the positivistic methodology that underpinned most extant accounting research remained largely unrecognised, at which time it began to become more visible in the wake of the continued progress of positive accounting theory (Watts and Zimmerman, 1978, 1979, 1986). For many working in the esoteric realms of accounting theory, positive accounting theory was lauded as providing a welcome alternative to the normative (prescriptive) theorising tradition that had become more prevalent within financial reporting (theory) in parallel to positive accounting theory. Some members of the Sheffield School, including Lowe, Laughlin, Puxty and Tinker, soon homed in on the issue of methodology and began to assemble a critique of positive accounting theory's methodology (Laughlin, 1981; Laughlin, Lowe and Puxty, 1982; Tinker, Merino and Neimark, 1982) as one element of their efforts to promote a social scientific foundation for interdisciplinary accounting research. From their perspective not only did positive accounting theory threaten to obstruct the development of accounting theory in general. It was also to be recognised as a major obstacle to those accounting academics who, like themselves, were attracted by the promise of a genuinely social scientific tradition of

interdisciplinary accounting research. In this regard positive accounting theory had little to contribute to the pursuit of interdisciplinary accounting research. To the extent that positive accounting theory might be recognised as being in some part concerned with the study of the behaviour of accountants, such studies were conducted on the basis of a strongly positivistic methodology (and as such merited the designation of functionalism) (cf Christenson, 1983).

Over time Burrell and Morgan's perceived advocacy of an alternative(s) to the methodology of positivism has had the greater impact on the development of interdisciplinary accounting research, than their detailed exposition of generic sociological paradigms and their value for organisational analysis. Those wishing to challenge this iconoclastic assertion are encouraged to carefully explore how much space Burrell and Morgan devote to discussing the issue of social scientific methodology/ies. By far most of the content of their text documents the detail of the extant stocks of paradigmatic knowledges that constitute the sociology of organisations, broadly conceived, which are offered to colleagues seeking to liberate the growing field of organisation studies from its prevailing managerialist emphases. This observation also goes some way towards explaining the long-recognised problem that Burrell and Morgan have with what might be termed a generic critical methodology. At best their position seems to be that radical structuralist thinking exhibits a strong affinity with positivism, while radical humanism resonates with anti-positivism, including the methodology of interpretivism (Roslender, 2016, 2017).

Nevertheless, what Burrell and Morgan conveyed about interpretivist methodology was sufficient to help catalyse a period of interpretivist accounting research, much of which has continued to withstand subsequent scrutiny. It is this body of work that provides the focus of the following section.

4. Interpretive sociologies and accounting in action research

Interpretivism had a strong early impact within the realms of interdisciplinary accounting research, becoming the dominant approach for the first half of the 1980s after which it was displaced by more radical contributions soon to be designated as critical accounting research. Colville (1981) provides a highly compelling case for the adoption of an interpretive sociological paradigm. A trained sociologist, Colville had found himself working on a research project with a second sociologist, the late David Rosenberg, and Tomkins, a distinguished accounting academic (Tomkins, Rosenberg and Colville, 1980). What Colville sought to do demonstrate in his paper was how the growing number of behavioural accounting researchers might best pursue their interests. He identifies what he terms an "action approach" as the way to proceed (to understand accounting in action?), initially because such an approach rejects the natural scientific model in favour of ways of seeing that incorporate genuinely social scientific methodologies. Although Colville identifies a number of contributors to this generic approach, his own preference is for symbolic interactionism, *inter alia* Glaser and Strauss's grounded theory approach, although both Schutz and Berger and Luckmann are also identified as providing valuable insights. He concludes by observing that since accounting is "one of man's most concerted efforts to avoid chaos",

“[I]t would be informative to view it as a social construction and to see how it functions in the everyday world.” (Colville, 1981: 131).

A paper by Rosenberg, Tomkins and Day published the following year offers some suggestions about what such a perspective might deliver but it was Tomkins and Groves' 1983 paper that provided the next significant boost to the case for embracing interpretive sociology within accounting research. Like Colville, Tomkins and Groves argue that accounting researchers should make greater use of “naturalistic” modes of research rather than “scientific” modes. It is not that the latter are without any utility, rather that many current research interests, which would include understanding accounting in action, would benefit from a more social scientific approach. The second half of the paper provides a brief overview of a number of ontological assumptions about the nature of the social world and their implications for how it might be researched including different epistemological considerations. Three of these sets of ontological assumptions are identified as being sub-divisions of the naturalistic perspective: reality as symbolic discourse; reality as social construction; and reality as projection of human imagination. The first of these is linked to symbolic interactionism and the work of Blumer, Goffman and Glaser and Strauss. Garfinkel and Schutz are associated with reality as social construction, while Schutz is also associated with the third variant, via phenomenology (and existentialism).

The study of management control within the UK National Coal Board published in 1985 by Berry, Capps, Cooper, Ferguson, Hopper and Lowe provides an example of an interpretive study that is yet to be surpassed. The paper is more often cited for the way in which it provides an explanation of how the UK coal industry was systematically destroyed by the prevailing Conservative Government in the mid-1980s, thereby gaining revenge for the embarrassment that a previous Conservative administration had experienced at the hands of the National Union of Mineworkers a decade earlier. While being both theoretically and methodologically understated, the paper provides significant insights into the meaning of that most indefinable term, ‘management control’, as it is widely used within the management accounting literature. The traditional model of management control in the UK mining industry was based on a history of mutual respect between miners and their line managers, built upon their shared commitment to the extraction of large volumes of coal in often difficult environments. The decision to re-define operating success within the industry in terms of profitability, and the emergence of financial managers and management as key players resulted in the installation (=construction) of a new organisational reality that would quickly lead to the decimation of the industry together with the disruption and subsequent destruction of many of the communities in which it was traditionally embedded.

Studies published in 1986 by Covalleski and Dirsmith, Grimwood and Tomkins, and Preston, plus Chua's pair of papers in the *Accounting Review* and *Accounting, Organizations and Society* reinforced the view that interpretive approaches drawing on sociology had the capacity to deliver valuable insights on accounting in action,

with Lavoie (1987) providing further background. Hines (1988) also provides a seminal contribution to the interpretive canon within interdisciplinary accounting research. The style of the paper itself was informed by the writings of Carlos Castaneda, an anthropologist whose visibility was at its high point as an aspect of the continuing exploration of the boundaries of interpretivism by sociology in the early 1970s. It is within Hines' footnotes (particularly the first of these) where links with interpretivism and constructionism are most clearly evident, with references to both Berger and Luckmann (1966) and Garfinkel (1967). What is essentially a different way of approaching a first year seminar on financial accounting draws to a close with the following paragraph:

"We create a picture of an organisation, or the economy, whatever you like, and on the basis of that picture (not some underlying 'real' reality of which non-one is aware), people think and act. And by responding to that picture of reality, they make it so: it becomes real in its consequences. And what is more, when people respond to that picture, and the consequences occur, they see it as proof of our having correctly conveyed reality. Clever, isn't it? That is how society works." (Hines, 1988: 257).

In order to understand reality, the purpose of interpretive sociology, and arguably the whole discipline of sociology, it is necessary to understand how that reality is constructed and continuously reconstructed by actors in the course of interaction. Although not made explicit by Hines, it is the meanings that inform such action and interaction that becomes the focus for enquiry, and in this respect the intentionality that in turn informs meaningful action. Unusually Hines' attention is directed at the case of financial accounting rather than management accounting. In retrospect this seems to be a clever tactic since few mainstream accounting researchers would question the facticity or concreteness of a financial account.

In a paper published in the second issue of the newly founded *Accounting, Auditing and Accountability Journal*, Chua (1988) offers a critical appreciation of the use of interpretive sociology perspectives in management accounting research, the sub discipline in which such studies had become most evident. Two approaches are initially identified: symbolic interactionism, previously commended by Colville, Tomkins and their associates, and ethnomethodology, which hitherto had only been explored in any meaningful way by Willmott (1983) in his response to Tomkins and Groves (1983). For this reason Chua elects to afford it more attention, identifying the three methodological rules that inform ethnomethodological analysis and the emergence of two distinct approaches to empirical work associated with ethnomethodology: conversational analysis (or linguistic ethnomethodology) and ethnomethodological ethnography (or situational ethnomethodology). Chua's review acknowledges that the interest some of her colleagues have shown in utilising insights from interpretive sociology has been highly beneficial and that there may be a strong case for extending its influence. In particular the failure to more fully exploit the ethnomethodological approach(es) should be addressed. At the same time, however, Chua encourages those who wish to pursue this pathway to do so in a disciplined way in order to maximise the insights that might be delivered. Chua

acknowledges that the integrity of these and the broader set of interpretive sociologies cannot be appreciated quickly, particularly by those lacking the requisite foundations within that discipline. The paper also affirms that for her own part Chua sees more appeal in (sociological) perspectives that are more explicitly focused on issues of power, interest and ideology, which Chua (1986a) had designated “critical” and which are now designated “integrative/critical”. Several exponents of such ways of seeing are identified: Foucault; Giddens; Habermas; and Knorr-Cetina and Cicourel (p71), the first three of whom had already attracted the attention of some leading figures within the interdisciplinary perspectives on accounting project. Foucault is argued to offer a particularly fertile way of seeing, providing “one avenue for extending interpretive sociological analysis into issues of power and ideology.” (p75).

Thirty years later, it is apparent that Chua’s 1988 paper portends the decline of interpretive sociology as a widely subscribed way to provide a greater understanding of accounting in action, with fewer subsequent published pieces identifying an association with the relevant sociological contributions. One later paper merits attention, however, Dent’s 1991 study of Euro Rail, which was subsequently subjected to a detailed examination by Kakkuri-Knuuttila, Lukka and Kuorikoski (2008) as an instructive example of interpretive accounting research. Dent’s interest is in documenting the changing culture of the UK railway industry during the 1980s, highlighting the role that accounting is playing within this process, particularly within the context of the emergence of the Business Manager function. In the tradition of interpretive sociology Dent places significant emphasis on understanding the meanings of the various participants in the change process. In this respect his account has more in common with that evident in Berry *et al.* (1985) than Hines (1988), possibly because both papers focus on major organisational, operational and financial changes in two of the UK’s major nationalised industries. As he draws to a close, Dent provides the following characterisation of his study:

“[T]he purpose of the field study is to explicate a mode of theorizing linkages between accounting and culture. The mode of theorising is interpretive, getting underneath surface descriptions to understand the significance of accounting in local settings; and it is reflective, in the sense that the theorist reflects on that significance in the context of the underlying ideational system.” (Dent, 1991: 728-9).

The message is quite simple: interpretive sociology provides a powerful means of generating detailed understandings of accounting in action that have the capacity to incorporate both the perspectives of the observed and the observer.

5. The emergence of a critical accounting project

The ascendancy of radical sociological perspectives within interdisciplinary accounting research was evident at the time of the inaugural Interdisciplinary Perspectives on Accounting (IPA) conference in July 1985. Its influence is very evident in the collection of papers from the conference edited by Cooper and Hopper: *Critical Accounts: Reorientating Accounting Research*, published in 1990 by which time such work had displaced interpretive research as the dominant emphasis

of interdisciplinary perspectives on accounting. However, as Wickramasinghe and Alawattage (2017) argue, there was a considerable overlap between interpretive and radical work for much of the 1980s. Initially the latter were more informed by Burrell and Morgan's radical structuralist sociologies, although the influence of radical humanist thinking, in some part work from members of the Sheffield School including Lowe, Laughlin and Puxty, soon became evident (Roslender, 2017).

The designation critical accounting was not widely visible before the 1985 IPA conference. As Roslender and Dillard (2003) comment, there was opposition to the proposal to name the conference "Critical Perspectives on Accounting", as was favoured by its organisers. Thereafter, however, the term became common currency, quickly generating a confusion that continues to the present day. Roslender and Dillard (2003) took the view that while all critical accounting research merited the designation interdisciplinary, the opposite view did not hold. Consequently, it was not possible to identify the growing body of interpretive accounting research as critical. It was possible to recognise it as postpositivistic research, a designation it shared with much although not necessarily all radical sociology informed accounting research. Roslender and Dillard themselves embraced the view that to be considered critical accounting research, it must be motivated by the pursuit of social betterment but not that which lacks this attribute. This view is acknowledged to be somewhat extreme and, inevitably, has long been contested in equal measure by both sides of the argument. In recent years the term interdisciplinary and critical accounting research has entered the literature, perhaps acknowledging that ultimately there is great value in promoting a multiplicity of ways of seeing rather than seeking to demonstrate the superiority of particular perspectives. As Poggi (1965) observed a way of seeing is also a way of not seeing and that all resultant knowledges are partial.

By the close of the 1980s the dominance of radical sociological perspectives within critical accounting research was clearly evident. The imminent launch of *Critical Perspectives on Accounting (CPA)*, envisaged as *the* outlet for such work, signified this dominance, providing an alternative outlet to AOS, already recognised as one of the leading accounting research journals. The *Accounting, Auditing and Accountability Journal (AAAJ)*, founded in 1988, provided a further credible organ alongside *Advances in Public Interest Accounting*, which also published critical work in the name of public interest accounting. The progress that accounting studies had made in its first decade is captured in Moore's 1991 AOS paper in which he also considers the prospects for the continued progress of a radical (critical) accounting project, drawing on the experience of its sister project, critical legal studies.

While there was much to welcome in the establishment of an increasingly politically engaged critical accounting project, a reduced interest in fully exploring the promise of interpretivism had its drawbacks. Of particular significance is the limited attention that was about to be paid to methodological issues, in contrast to a growing fascination with theory. As we noted in section three, Burrell and Morgan had afforded methodology relatively little attention, arguably less in the case of radical sociology perspectives. Sufficient had been learned to furnish a body of insightful case studies of accounting practice during the 1980s that provided a challenge to the

pursuit of quantitative work, although within the technical accounting research space the latter remained, and continues to remain, the default position. By 1990 case study and field study research became the research design of choice for most interdisciplinary and critical accounting researchers, who were also slowly beginning to broaden their focus beyond the 1980s proving ground of management accounting. Only a minority of researchers elected to explore further the intricacies of interpretivism as a generic research methodology, the majority seemingly happy to take for granted what they had so enthusiastically bought into.

A notable exception can be found in Laughlin's 1987 paper on studying accounting in its organisational context, a paper that might not immediately be regarded as an interpretivist contribution. As its title indicates, the principal objective is to introduce readers to the purchase of a Critical Theory perspective on accounting in action, something it certainly accomplishes. Initially Laughlin briefly traces the origins of Critical Theory in the Frankfurt School, through Horkheimer and Adorno, to Marcuse and subsequently Habermas in the 1960s, the latter becoming Laughlin's principal intellectual inspiration for the next 30 years. Laughlin identifies a three-stage critical theoretic methodology in Habermas' *Theory and Practice* (1974), which he commends to those seeking to understand *and* change accounting in its organisational contexts. Crucial to the success of pursuing this methodology is the willingness of the researcher to engage in a continuing dialogue with the subjects of the research in an attempt to realise a practical application of Habermas' ideal speech situation concept (see also Roslender, 2016).

6. A growing proliferation of perspectives

Not all the sociologically informed accounting research published during the 1980s was informed by either the interpretivist or radical paradigms. The pages of AOS also included a small number of papers informed by an institutional theory perspective (e.g., Covalenski and Dirsmith, 1983, 1988; Meyer, 1986). These papers are underpinned by the new institutional sociology that had emerged in the 1970s in the work of Meyer, Rowan and Zucker as opposed to the old institutional sociology of Selznick (1949, 1957) or Gouldner (1954). Old institutional sociology dates back to the post-war period, the time when structural-functionalism dominated American sociology. Institutional theory's advocates rejected its totalising emphases in favour of a focus on institutions and institutional processes rather than their societal level counterparts. In later years this was described as the meso-level of analysis, as distinct from the macro- or micro-levels, the intermediate level, as in the case of the organisation, a popular focus for institutional sociological analysis. Institutional theory of this era was commonly associated with Weber, and reflected his own approach to sociological analysis. Weber's methodological insights and prescriptions, and particularly as these were developed by Schutz to provide the foundations of a generic interpretive sociology, had yet to have a significant impact of post-war sociology.

Structuration theory provided a further way of seeing, which in the 1980s was very largely dominated by the voluminous output of Giddens (see especially Giddens 1976, 1979, 1984). Structuration theory has been represented in a number of ways

although Giddens' project was to integrate the opposing sociological foci on structure and action (agency), according primacy to neither, to create a grand theory also capable of incorporating critical analysis. It is possible to understand Giddens as consciously embracing the challenge of furnishing the basis for a totalising analysis of society that had characterised the work of the classical sociologists, was continued by Parsons and more recently Habermas, to whose own grand theory structuration theory provided a less radical alternative. In common with these grand theorists, Giddens collapsed the distinctions between social theory, social philosophy and sociological theory, simultaneously clarifying and complicating the pursuit of any science of society. Structuration theory provides an extensive framework of concepts designed to provide an understanding of how society operates. For Giddens the absence of a significant empirical purchase is not a major negative attribute since he was not greatly interested in pursuing empirical enquiries. Although undoubtedly familiar with the issues associated with furnishing a genuinely social scientific methodology for sociology, as evidenced in the *Positivism and Sociology* collection he edited in 1974, he provides little in the way of prescriptions for empirical work using structuration theory.

The third and subsequently the most influential additional way of seeing attracting support in the second half of the 1980s is that attributed to Foucault, a scholar whose contributions, like those of Habermas, straddled a wide range of disciplines. An indication of the influence Foucault had on accounting research during the 1980s is attested by the continuing influence that a number of papers informed by his ideas exhibit, e.g., Burchell, Clubb and Hopwood (1985), Hopwood (1987), Miller and O'Leary (1987) and Knights and Collinson (1987). Initially there was support for recognising that Foucault's contribution lay in the direction of reinforcing the prospectus of critical accounting perspectives, as in Chua's 1986 *Accounting Review* paper. The basis for this lay in the insights that Foucault's writing, particularly those on power/knowledge, offered to accounting researchers interested in the detail of the exercise of power within organisations, *inter alia* via the technologies associated with accounting. There was evidence of some fruitful benefits to be had through exploring how Foucault's work might enhance labour process analysis, which had recently attracted support from critical accounting researchers including Armstrong and Hopper. As with structuration theory, Foucault's work was quickly recognised to offer a wealth of concepts that might be incorporated into the lexicon of studies of accounting in action. An explicit concern with methodological issues was again often absent, although Foucault's archaeology and genealogy techniques (methods) excited some interest.

These three perspectives were soon to be joined by a fourth as actor-network theory (ANT) began to be subscribed by interdisciplinary and critical accounting researchers. An early example of this work is Preston, Cooper and Coombs' (1992) study of management budgets in the UK National Health Service, which continued the prevailing focus on management accounting issues and exhibited a measure of continuity with Berry *et al*'s UK NCB study. By contrast Robson (1991, 1992) focus on financial rather than management accounting with Miller (1991) exploring the adoption of discounted cash flow models in UK businesses. By the middle of the

decade there were strong indications that these third wave sociological perspectives would soon match the influence that radical sociologies had assumed within the sphere of interdisciplinary and critical accounting research in the later 1980s. Within a short space of time they had displaced radical sociological perspectives in the same way that these had displaced interpretivist perspectives a decade previously. The subsequent discovery of practice theory/ies, together with the emergence of a range of variants of the other four generic perspectives, has had the consequence of ensuring their continued dominance to date.

In seeking to designate this latter set of theories, and in order to distinguish them from radical sociology theories, and indeed interpretivist theories, the term *postcritical* seems apposite. Neither postmodern nor post-structural is appropriate as institutional theory, which remains a major influence, does not fit with either designation. Employing the descriptor postcritical also serves to acknowledge the contested nature of what being critical means in this context, while at the same time signifying that these particular ways of seeing have come to predominate *after* the dominance associated with radical sociologies within interdisciplinary and critical accounting research. Several additional points are also worth making. Many variants of postcritical thinking can be identified that have only a minimal concern with the promotion of social betterment. Nevertheless, this does not preclude their capacity to generate highly valuable insights that might contribute to the pursuit of that objective, particularly when they are enrolled by those who prefer to use radical sociologies as their theoretical framework. Similarly, because individual researchers elect to utilise what some might regard as un-critical perspectives, this does not necessarily mean that they necessarily reject the pursuit of that objective.

The contribution of Bourdieu demonstrates well how over time a simple critical/postcritical distinction is difficult to sustain. For many interdisciplinary accounting researchers Bourdieu, alongside Schatzki, is an influential figure within practice theory, in some part as a result of his 1972 text *Outline of a Theory of Practice*, first published in English in 1977 (see also Bourdieu 1990, 1998). Bourdieu's work extends over a number decades, however, because of which it is possible, and defensible, to identify a perspective on practice theory that is largely unradical. Taken as a whole, Bourdieu's work is better understood to be characteristically radical, and arguably a credible successor to the traditions of critical social science, albeit with a different lineage as befits what Laughlin (1995) designated "French critical theory" as opposed to "German critical theory" (or Critical Theory proper) (see also Roslender, 2016). As a consequence, Bourdieu formulates a progressive excursion in the realms of postcritical thinking, moving 'beyond' critical theorising, alongside contemporaries such as Laclau and Mouffe on the one hand and the more fundamentalist automista-informed writing of Negri, Cleaver or Holloway.

7. Methodology – missing in action?

Although there is no suggestion here that sociology has been the only discipline that has informed accounting researchers during the last four decades, it has been widely enrolled in the pursuit of accounting studies. Over time elements of this research

have become embedded in what might be regarded as the mainstream, particularly in managerial accounting the sub-discipline which has provided the testbed for much of this work. In addition, the emergence of new research foci such as environmental and sustainability accounting, corporate governance and public sector financial management has often been in part facilitated by adopting insights from the canon of sociological theory, both method theory and domain theory (Lukka and Vinnari, 2014). Inevitably the extent of engagement has been variable, although as was commented on at the beginning of the paper some of the 'best' work has had an impact in the opposite direction.

Despite this positive assessment of the impact of the sociological turn on accounting research, there is evidence that this fascination with theory has been at the expense of a similar concern with methodology. After an initial excursion into the methodological aspects of interpretivism (interpretive sociology), a journey that quickly paid a dividend to those seeking to pursue credible social scientific interdisciplinary accounting studies, methodology seems not to sustain the same interest. The framing theories associated with interpretivism, such as symbolic interactionism and ethnomethodology (cf Chua, 1988), and beyond these the action frame of reference or the negotiated order perspective, were largely eschewed after the late 1980s as researchers became seduced by the purchase of radical sociologies and subsequently the plethora of postcritical perspectives identified in the previous section. The early breaking free from the confines of a positivistic methodology appeared to have resulted in sufficient progress, and the creation of clear blue water between interdisciplinary and critical accounting research and positive accounting research.

Interdisciplinary and critical accounting research initially relied heavily on the tried and tested sociological research techniques associated with interpretivism, especially semi-structured interviews with relatively small numbers of subjects in case organisations, often complemented by exercises in document analysis. Participant observation was seldom pursued while content analysis began to find greater favour as the 1990s progressed. What appeared to be well understood was that such exercises produced ideographic knowledges as opposed to the nomothetic knowledges made familiar within the natural sciences, the latter providing the stock-in-trade to researchers committed to the pursuit of positive accounting theory. It is perhaps significant the Burrell and Morgan themselves associated methodology with this particular opposition (page 6-7). It was readily accepted that research would rarely produce the same insights when replicated, even by the same researchers. The accumulation of partial detailed knowledges was acknowledged to constitute the *modus operandi* of social science. Complementing this was the issue of the authenticity of such knowledges in the sense of being accepted by those from whom they were derived. Such a problem did not, or was not recognised to, trouble those researching in the natural sciences. Taken in aggregate, and to invoke a more recent idea, embracing social science methodology allowed researchers to 'make sense' of social reality, as opposed to merely assembling a catalogue of robust facts.

Critically-oriented research after the mid-1980s was also not greatly concerned with methodological issues, especially that which Burrell and Morgan (1979) designated radical structuralism, while many radical humanist underpinned studies did not seem to share Laughlin's interest in methodology (Laughlin, 1987). The title of Laughlin's subsequent paper published in 1995 in *AAAJ* suggested a continuing concern with methodology although in fact it was predominantly focused on theoretical matters, making the case for middle range thinking (theorising) in general and a specific interpretation of Critical Theory in particular. Theoretical issues also underpinned Lowe's 2004 critique of Laughlin (1995) as well as Laughlin's own 2004 reply to Lowe (Roslender, 2013). The emergence of postcritical theory-based research, its growing influence in the 1990s and subsequent dominance can be viewed in a similar way. Although often strikingly distinct in appearance from what had preceded it, not least because of the increasingly exotic vocabularies on display and in many cases characterised by an impressive level of technical sophistication, beneath the surface little seemed to have changed since the early advocates of interpretivism began their iconoclastic project in the early 1980s.

Something that did change, however, was the emergence of a new term to refer to what can reasonably be designated interpretive accounting research, which quietly began to be referred to as *qualitative* research. Again accounting research was following a well-trodden pathway, most recently journeyed by several other, softer management disciplines (and subsequently most of the others), and before this sociology itself. In the case of accounting, it is difficult to identify a specific point in time when interpretivism as a generic paradigm gave way to qualitative research. Vaivio (2007, 2008) provide a review of the progress and prospects for qualitative research in management accounting, which suggests that the rebranded approach may have begun to gain traction around the millennium. Among the papers he makes reference to are Dent (1991), previously identified as being published at the tail end of the interpretivism period, and Miller and O'Leary (1994), a key contribution of a rapidly maturing postcritical emphasis. The launch of *Qualitative Research in Accounting and Management* in 2004 also suggests the millennium as the turning point, although Ryan, Scapens and Theobald's 2002 review of management accounting research traditions makes no reference to qualitative research (cf Parker, 2012). The generic qualitative research designation possessed a simple, but seductive appeal and probably captured the ambitions of many of those within the interdisciplinary and critical accounting research community – to markedly distinguish their efforts from those of their mainstream, positivistically-informed colleagues.

8. A new interpretivism?

Armstrong has also previously commented on this redesignation of interpretive accounting research as qualitative accounting research. Referring to an influential paper by Ahrens and Chapman (2006), he opines that:

“We can be sure that that the same sort of research is at issue, since [Ahrens and Chapman] also tell us that the methodological literature treats the [terms

interpretive and qualitative] as synonymous (and synonymous too with 'naturalistic', 'holistic' and 'phenomenological')." (Armstrong, 2008: 870).

The context for Armstrong's view is significant, being included in his contribution to the "polyphonic debate" promoted in a special issue of *CPA* in 2008 entitled "The Future of Interpretive Accounting Research" (Ahrens *et al.*, 2008). He is sceptical about the unnuanced understandings of the twin oppositions: positivism and interpretivism and quantitative and qualitative, that are often enrolled by accounting researchers, citing Bourdieu's use of quantitative data in his 1984 *Distinction* text. Likewise he argues that is very possible for qualitative research to incorporate positivist attributes, as in the case of many content analysis exercises.

The origins of the polyphonic debate were in a meeting held at the 2005 European Accounting Association Congress in Goteberg, convened by Ahrens, Chapman and Panozzo, with the objective of seeking "to try and take stock of the field in which we had now been working for a surprising number of years" (Ahrens *et al.*, 2008: 840-1). The field in question is that of interpretive accounting research (or as Armstrong observes, qualitative accounting research), the future (prospects) of which were the principal issue. The debate is captured in two rounds of fifteen emails, penned in alphabetical order, and then organised into a "rolling document" accepted for publication in July 2006. This document was then distributed to a number of accounting researchers, including Armstrong, whose comments were subsequently accepted in February and March 2007, and published alongside the email document as issue six of volume nineteen of *CPA* eighteen months later.

The contributors to the rolling document acknowledge that their focus is on the *future* of interpretive accounting research, which may explain why only limited attention is paid to its past, at least as this has been documented in this paper. Despite the convenors' observation that they had been working in the field for a surprisingly long time, over half the papers listed in the references had been published during the previous eight years. The oldest reference is to Garfinkel's *Studies in Ethnomethodology* (1967), which for whatever reason does not merit mention by any of the debate's participants. Equally, while Chua's 1988 paper is focused on the contribution of what might now be designated the 'old' interpretive accounting research, as previously observed she was sceptical about its future sustainability, not least in the face of the then dominant radical, critical tradition.

Indications of the intellectual origins of what would seem to merit the designation 'new' interpretive accounting research are also evident among these references. Foucault and Latour are both identified, while Ahrens and Chapman's support for practice theory as a further generic framing theory is affirmed. It also seems reasonable to add structuration theory to this portfolio given Ahrens and Chapman's previous affinity for research underpinned by this perspective (e.g., Ahrens and Chapman, 2002), as well as that of another contributor, Burns (e.g., Burns, 2000; Burns and Scapens, 2000; Englund, Gerdin and Burns, 2011). The new interpretivism therefore appears to have an extensive overlap with postcritical accounting research perspectives. And consistent with what has been argued earlier

in this paper, the advocates of the new interpretivism once again elect to afford relatively little attention to methodological matters.

The fifth generic postcritical perspective identified earlier in this paper, institutional theory, is less visible within the new interpretivism portfolio. While not being completely overlooked, it appears not to hold the same promise as the various other framing perspectives. Institutional theory exists in many guises (Moll, Burns and Major, 2006) but for the greater part interdisciplinary accounting researchers attracted to its use have embraced institutional sociology, where institutional theory has had a long history in the context of the sociology of organisations. As Moll *et al.* observe, much of this interest in institutional sociology relates to neo-institutional sociology, after DiMaggio and Powell (1983, 1991). An old institutional sociology tradition has been less widely subscribed to date, however. Old institutional sociology draws heavily on the work of Weber, which was itself largely oriented towards the study of institutions. Burrell and Morgan (1979) consider such work to remain firmly within the *functionalist* designation, although Silverman (1970) was more generous.

It is useful here to consider the progressive merits of new institutional sociology. For those who slavishly follow the lessons of DiMaggio and Powell, *inter alia* the application of the institutional isomorphism template, the signs are far from promising. In an influential paper that seeks to identify a more insightful institutional theory perspective, Lounsbury (2008) rejects the “reader’s digest” approach to institutional theory (p353). He commends the exploration of how institutional analysis is better served by focusing on institutional logics, as in Thornton (2004). At the same time he is persuaded of the merits of combining institutional theory with either ANT or practice theory, both of which provide a means to accord agency the role it merits in understanding the social construction of the organisation. The subsequent development of a focus on organisational work (Lawrence, Suddaby and Leca, 2011) extends this bottom-up emphasis, focusing attention on the role played by power inequalities within the organisation. There is more than a suggestion here that the new institutional theory may be evolving into something resembling old institutional sociology.

The new interpretivism focus proved relatively shortlived, although it might be countered that it rapidly became widely accepted across the interdisciplinary and critical accounting research community. Interesting though such an assertion might be to unpack, this is not the place to do so. More insight can be gleaned from engaging with a recent contribution from de Loo and Lowe (2017), which incorporates a commentary on the polyphonic debate (Ahrens *et al.*, 2008) and earlier related contributions from Ahrens and Chapman (2006, 2007). De Loo and Lowe’s principal objective is to remind accounting researchers attracted to an interpretivist perspective that how this has been embedded within the interpretive and critical accounting research canon exhibits many shortcomings. This alone is a highly valuable message that merits detailed exploration bordering on going back to basics in a way that is complementary to the present paper. The authors are also critical of the highly contestable conflation of interpretive research and qualitative

research, enrolling Armstrong's (2008) commentary on the polyphonic debate to affirm that their relationship is significantly more nuanced than Ahrens and Chapman had suggested. Again, this is tantamount to the suggestion that there is much to be gained by going back to basics.

In the concluding section of their paper de Loo and Lowe incorporate a table that seeks to provide "a summary of the detailed arguments we have presented in the paper", acknowledging an inevitable simplification of highly nuanced arguments (p1812). Tucked away at the foot of the table is a footnote that reads:

"Although they have not been specifically addressed in this paper, we could imagine the use of "phenomenological" and "functionalist" methodologies instead of "interpretive" and "positivist" methodologies (respectively) in this text."

The notion of phenomenological methodology as an alternative terminology to interpretive (or interpretivist) methodology arguably encapsulates de Loo and Lowe's overall perspective in their paper. By contrast, however, the notion of functionalist methodology is fundamentally at odds with the underpinnings of the present paper, which would never entertain the idea of functionalism, or more accurately sociological functionalism, as a methodology. As Burrell and Morgan indicate, functionalism is a generic theoretical perspective, one that encompasses a variety of theoretical strands, some of which have been discussed here. Positivism is the generic methodology of functionalism, an axiom of that in many ways captures the rationale of the entire paper.

9. By way of conclusion

As befits a paper so long in the writing, there have been numerous previous drafts of the concluding section. None has proved satisfactory principally because they seemed to assume the form of an add-on and to do so in an obvious way. It has not been because their paragraphs actually had nothing further to add. Quite the contrary, as the points that were being made were viewed as important, if at first sight at odds with the bulk of the paper. The decision to draw to a conclusion in that way reflected a perception that it would be neither desirable nor possible to try to fashion some form of summary of the array of arguments and assertions in the previous pages in just a few paragraphs. The passage of time, together with the opportunity to present previous drafts and the many comments received in the process have resulted in a change of mind. The main arguments of the paper are briefly summarised below prior to arguing the case for using the designation of constructionism (or social constructionism after Berger and Luckmann (1966)) rather than interpretivism to identify the various interpretive sociology method theories that featured heavily in the early days of interdisciplinary accounting research activity.

The title of the paper well conveys the principal objective of the exercise – to document the impact that the discipline of sociology has had on the development of accounting research over the past four decades, as understood by someone who has been a contributor to accounting studies for much of the period and who has an affiliation with both disciplines. At the recent Interdisciplinary Perspectives on

Accounting Conference held in Edinburgh in July 2018 there was much talk of a third generation of interdisciplinary accounting researchers, with a Next Generation Forum held on the fringe of the main event. Over the years the paper has evolved into a piece that makes a contribution to meeting the needs of this third generation of researchers as they struggle to master both the wide array of theoretical frameworks that they are required to engage with in framing their research and the methodological issues that underpin the formulation of sound research designs. The sheer volume of ideas that these younger colleagues now encounter outstrips that which existed for the second generation, which in turn far outstripped that facing the pioneers of such research. This is in addition to the voluminous body of domain (or substantive) theory that they are working to extend.

As the paper conveys “what came” from sociology has been an array of method theories, each of which has the capacity to generate a set of partial insights on the empirical topics being researched. Mastery of the intricacies and nuances of any of these ways of seeing is difficult for sociology majors let alone aspiring interdisciplinary and critical accounting researchers. Increasingly it is not possible to provide what in the UK context are designated “excellent” outputs of this sort without a sound theoretical foundation. “What went” are those theoretical perspectives that provided the focus for the paper in its embryonic form, variants of interpretive sociology including symbolic interactionism, the action frame of reference, the negotiated order perspective or ethnomethodology, all of which had their advocates during the early years of the interdisciplinary perspectives on accounting project. While not completely absent from current research activity, they were displaced by the radical sociologies that continue to be subscribed by many researchers but as reduced proportion of the overall interdisciplinary and critical accounting research community. The dominance of an array of postcritical theoretical perspectives continues.

“What just got forgotten” might, with some justification, be viewed as a slight exaggeration. A more accurate description might be “what has not been afforded the attention it demands”. The paper argues that after an encouraging early phase, when interpretive sociologies were subscribed by a relatively small but highly influential group of interdisciplinary accounting researchers, many of whom were committed to having their work accepted as soundly social scientific in nature, a continuing fascination with theory was not accompanied by the same attention to methodological issues. Although a seemingly naïve observation, it is as if many within the growing ranks of interdisciplinary and critical accounting researchers believed that they understood sufficiently well the methodological imperatives of that project. Equally naïve is the suggestion that the exploration of social and sociological theory, not to mention social philosophy, is more enlightening than mining the esoteria of methodology. The subsequent replacement of the term interpretive research by qualitative research that subsequently occurred only served to obscure the problem further. A similar argument could be mounted against the increasingly fashionable call to pursue ‘mixed methods’ research – in which methodology are research designs of this sort rooted?

Throughout the paper a number of oppositions have been either explicitly identified or implicitly employed. Although conscious of the various limitations of such a modernist device, they are not devoid of utility. The fundamental opposition explored in the paper is that between the generic methodologies of positivism and interpretivism, with the latter identified as being *the* methodology of social scientific enquiry that was embraced by many among the first generation of interdisciplinary accounting researchers. A second explicit opposition is that between critical and postcritical theoretical perspectives, the substance of which relates to the contested political progressiveness of the latter as compared to the former. Implicit here is Habermas' opposition between historical-hermeneutic science and critical social science (Habermas, 1972), the former encompassing interpretive sociology, with the latter understood as excluding the greater part of the theoretical perspectives identified in section six. The reference to the term qualitative accounting research as a replacement for interpretive accounting research also implies the term quantitative accounting research, a tradition from which the early accounting interpretivists often consciously sought to escape.

A further, crucial opposition has also provided part of the underpinning of the paper. At the conclusion to the previous section it was commented that positivism is the methodology of functionalism, where functionalism serves as the label for those method theories that the early interpretive accounting researchers sought to move away from, as had their counterparts within sociology during the 1960s. If positivism is the methodology of functionalism, what is interpretivism the methodology of? Or put differently how might the various interpretivist (sociological) perspectives be designated? Sociology had very little difficulty in answering this question – the complement to functionalism was constructionism, or social constructionism after the seminal 1966 text by Berger and Luckmann: *The Social Construction of Reality*. While for a time there was considerable enthusiasm for such perspectives, which in turn some of their accounting counterparts were aware of (see section 4 above), in the early 1970s constructionism faded from view to some degree, although it persisted in the guise of ethnomethodology. It is not without significance perhaps that Burrell and Morgan (1979) make little reference to Berger and Luckman, identifying it within chapter 5 in the context of functionalist organisation theory.

One corner of sociology in which constructionism did flourish in the 1970s was the sociology of science. For many years this sub-discipline had been dominated by the work of Merton, whose many contributions exhibited a finely crafted functionalist, if not a structural-functionalist, emphasis (Merton, 1973). This was challenged when some within the sociology of science community began to reflect on the implications that Kuhn's *The Structure of Scientific Revolutions* text might have for them (Kuhn, 1962). This was essentially two-fold: a shift in focus away from the functioning of the institution of science to that of scientific knowledge; and a concern with how this knowledge was constructed by means of social processes, all of which was very iconoclastic at the time. It was within this space that some of Latour's early work was pursued, including *Laboratory Life: the Social Construction of Scientific Facts* (Latour and Woolgar, 1979) and *Science in Action: How to Follow Scientists and Engineers Through Society* (Latour, 1987). Perhaps not surprising then that some working with

postmodern theory in business and management research make extensive reference to the influence of constructionist themes, a focus that might also be embraced by interdisciplinary and critical accounting research in tandem with an increased emphasis on the detail of interpretive methodology.

Acknowledgements

I would like to thank Thomas Ahrens, Ian Colville and Timo Hyvonen for their comments on early drafts of the paper, together with Alan Lowe, Christopher Napier, Stuart Smyth, Eija Vinnari and Hendrik Vollmer who have commented on more recent drafts. Thanks also to Ian Varcoe who introduced me to the array of interpretive sociologies and the field of social science methodology all those years ago. Their various contributions have undoubtedly enhanced my understanding of the sociological turn. Any continuing misunderstands are definitely my own responsibility.

References

- Ahrens, T and Chapman, C S (2002) "The structuration of legitimate performance measures and management: day-to-day contests of accountability in a UK restaurant chain", *Management Accounting Research*, 13(2): 151-171.
- Ahrens, T and Chapman, C S (2006) "Doing qualitative research in management accounting: positioning data to contribute to theory", *Accounting, Organizations and Society*, 31(8): 819-841.
- Ahrens T and Chapman, C S (2007) "Management accounting as practice", *Accounting, Organizations and Society*, 32(1/2): 1-27.
- Ahrens, T, Becker, A, Burns, J, Chapman, C S, Granlund, M, Habersam, M, Hansen, A, Khalifa, R, Malmi, T, Mennicken, A, Mikes, A, Panozzo, F, Piber, M, Quattrone, P and Scheytt, T (2008) "The future of interpretive accounting research – a polyphonic debate", *Critical Perspectives on Accounting*, 19(6): 840-866.
- Armstrong, P (2008) "Calling out for more: comment on the future of interpretive accounting research", *Critical Perspectives on Accounting*, 19(6): 867-879.
- Baxter, J and Chua, W F (2006) "Reframing management accounting practice: a diversity of perspectives", in A Bhimani (ed): *Contemporary Issues in Management Accounting*, Oxford: Oxford University Press.
- Berger, P and Luckmann, T (1966) *The Social Construction of Reality: A Treatise in the Sociology of Knowledge*, Harmondsworth: Penguin Books
- Berry, A J, Capps, T, Cooper, D J, Ferguson, P, Hopper, T and Lowe, E A (1995) "Management control in an area of the NCB: rationales of accounting practices in a public enterprise", *Accounting, Organizations and Society*, 10(1): 3-28

Bourdieu, P (1977) *Outline of a Theory of Practice*, translated by R Nice, Cambridge: Cambridge University Press.

Bourdieu, P (1984) *Distinction: A Social Critique of the Judgement of Taste*, London: Routledge.

Bourdieu, P (1990) *The Logic of Practice*, translated by R Nice, Cambridge: Cambridge University Press.

Bourdieu, P (1998) *Practical Reason*, Cambridge: Polity Press.

Burchell, S, Clubb, C and Hopwood, A (1985) "Accounting in its social context: towards a history of value added in the UK", *Accounting, Organizations and Society*, 10(4): 381-413.

Burns, J (2000) "The dynamics of accounting change: inter-play of new practices, routines, power and politics", *Accounting, Auditing and Accountability Journal*, 13(5): 566-596.

Burns, J and Scapens, R W (2000) "Conceptualising management accounting change: an institutional framework", *Management Accounting Research*, 11(1): 3-25.

Burrell, G and Morgan, G (1979) *Sociological Paradigms and Organizational Analysis: Elements of the Sociology of Corporate Life*, Aldershot: Gower.

Carter, C and McKinlay, A (2017) "Organisation studies", in R Roslender (ed) *The Routledge Companion to Critical Accounting*, London: Routledge.

Christensen, C (1983) "The methodology of positive accounting", *Accounting Review*, 58(1): 1-22.

Chua, W F (1986a) "Radical developments in accounting thought", *The Accounting Review*, 61(4): 601-632.

Chua, W F (1986b) "Theoretical constructions of and by the real", *Accounting, Organizations and Society*, 11(6): 583-598.

Chua, W F (1988) "Interpretive sociology and management accounting research: a critical review", *Accounting, Auditing and Accountability Journal*, 1(2): 59-79.

Colville, I (1981) "Reconstructing 'behavioural accounting'", *Accounting, Organizations and Society*, 6(2): 119-132

Cooper, D J and Hopper, T M (eds) (1990) *Critical Accounts: Reorientating Accounting Research*, London: Macmillan

Covaleski, M A and Dirsmith, M W (1983) "Budgeting as a means of control and loose coupling", *Accounting, Organizations and Society*, 8(4): 323-340.

Covaleski and Dirsmith (1986) "The budgetary process of power and politics", *Accounting, Organizations and Society*, 11(3): 193-214.

Covaleski M A and Dirsmith M W (1988) "An institutional perspective on the rise, social transformation and fall of a university budget", *Administrative Science Quarterly*, 33(4): 562-587.

CPA (2008) "Special issue: the future of interpretive accounting research", *Critical Perspectives on Accounting*, 19(6): 837-926.

Dent, J F (1991) "Accounting and organizational cultures: a field study of a new organisational reality", *Accounting, Organizations and Society*, 16(8): 735-732.

DeLoo, I and Lowe, A D (2017) "[T]here are known knowns.....things we know that we know: some reflections on the nature and practice of interpretive accounting research", *Accounting, Auditing and Accountability Journal*, 30(8): 1796-1819.

DiMaggio, P J and Powell, W W (1983) "The iron cage revisited: institutional isomorphism and collective rationality in organizational fields", *American Sociological Review*, 48(2): 147-160.

Englund, H, Gerdin, J and Burns, J (2011) "25 years of Giddens in accounting research: achievements, limitations and the future", *Accounting Organizations and Society*, 36(8): 494-513

Garfinkel, H (1967) *Studies in Ethnomethodology*, Englewood Cliffs NJ: Prentice Hall.

Giddens, A (ed) (1974) *Positivism and Sociology*, London: Heinemann Educational Books.

Giddens, A (1976) *New Rules of Sociological Method*, London: Hutchison

Giddens, A (1979) *Central Problems of Social Theory: Action, Structure and Contradiction in Social Analysis*, London: Macmillan Press.

Giddens, A (1984) *The Constitution of Society*, Cambridge: Polity Press.

Gouldner, A. W. (1954) *Patterns of Industrial Democracy*, Glencoe IL: The Free Press

Grimwood, M and Tomkins, C (1986) "Value for money auditing –towards incorporating a naturalistic perspective", *Financial Accountability and Management*, 2(4): 251-272.

Habermas, J (1972) *Knowledge and Human Interests*, translated by J J Shapiro, London: Heinemann Educational Books.

Habermas, J (1974) *Theory and Practice*, translated by J Viertel, London: Heinemann Educational Books.

Haslam, J and Sikka, P (eds) (2016) *Pioneers of Critical Accounting: A Celebration of the Life of Tony Lowe*, London: Palgrave Macmillan.

Hines, R D (1988) "Financial accounting: in communicating reality we construct reality", *Accounting, Organizations and Society*, 13(3):251-261.

Hopper, T and Powell, A (1985) "Making sense of research into the organizational and social aspects of management accounting: a review of its underlying assumptions", *Journal of Management Studies*, 22(5): 429-465.

Hopwood, A G (1976) "Editorial", *Accounting, Organizations and Society*, 1(1): 1-4.

Hopwood, A G (1987) "The archaeology of accounting systems", *Accounting, Organizations and Society*, 12(3): 207-234.

Jackson, N and Carter, P (1991) "In defence of paradigm incommensurability", *Organization Studies*, 12(1): 109-127.

Kakkuri-Knuuttila, M-L, Lukka, K and Kuorikoski, J (2008) "Straddling between paradigms: a naturalistic philosophical case study in interpretive research in management accounting", *Accounting, Organizations and Society*, 33(2-3): 267-291

Knights, D and Collison, D (1987) "Disciplining the shopfloor: a comparison of the disciplinary effects of managerial psychology and financial accounting", *Accounting, Organizations and Society*, 12(5): 457-477.

Kuhn, T S (1962) *The Structure of Scientific Revolutions*, Chicago: University of Chicago Press.

Lavoie (1987) "The accounting of interpretations and the interpretation of accounts: the communicative function of "the language of business"", *Accounting, Organizations and Society*, 12(6): 579-604.

Latour, B (1987) *Science in Action: How to Follow Scientists and Engineers Through Society*, Boston MA: Harvard University Press.

Latour, B and Woolgar, S (1979) *Laboratory Life: The Social Construction of Scientific Facts*, Princeton NJ: Princeton University Press.

Laughlin, R C (1981) "On the nature of accounting methodology", *Journal of Business Accounting and Finance*, 8(3): 329-353.

Laughlin, R C (1987) "Accounting systems in organizational contexts: a case for critical theory", *Accounting, Organizations and Society*, 12(5): 479-502.

Laughlin, R (1995) "Empirical research in accounting: alternative approaches and a case for middle range thinking", *Accounting, Auditing and Accountability Journal*, 8(1): 63-87.

Laughlin, R. (2004) "Putting the record straight: a critique of "Methodology choices and the construction of facts: some implications from the sociology of knowledge"", *Critical Perspectives on Accounting*, 15(4): 261-278.

Laughlin R C, Lowe, E A and Puxty, A G (1982) "Towards a value-neutral positive science of accounting: a comment", *Journal of Business Finance and Accounting*, 9(4): 567-571.

Lawrence, T, Suddaby, R and Leca, B (2011) "Institutional work: refocusing institutional studies of organization", *Journal of Management Inquiry*, 20(1): 52-58.

Lounsbury, M (2008) "Institutional rationality and practice variation: new directions in the institutional analysis of practice", *Accounting, Organizations and Society*, 33(4): 349-361.

Lowe, A D (2004) "Methodology choices and the construction of facts: some implications from the sociology of scientific knowledge", *Critical Perspectives on Accounting*, 15(2): 207-231.

Lukka, K and Vinnari, E (2014) "Domain theory and method theory in management accounting research", *Accounting, Auditing and Accountability Journal*, 27(8): 1308-1338.

Marx, K (1845) *Marx and Engels: Basic Writings on Politics and Philosophy*, edited by L S Feuer, Glasgow: Collins and Co.

Merton, R. K (ed) (1973) *The Sociology of Science: Theoretical and Empirical Investigations*, Chicago IL: University of Chicago Press.

Meyer, J W (1986) "Social environments and organizational accounting", *Accounting, Organizations and Society*, 11(4-5): 345-356.

Miller, P (1991) "Accounting innovation beyond the enterprise: problematizing investment decisions and programming economic growth in the UK in the 1960s", *Accounting, Organizations and Society*, 16(8): 738-762.

Miller, P and O'Leary, T (1987) "Accounting and the construction of the governable person", *Accounting, Organizations and Society*, 12(3): 235-265.

Miller, P and O'Leary, T (1994) "Accounting, "economic citizenship" and the spatial reorganization of manufacture", *Accounting, Organizations and Society*, 19(1): 15-43.

Moll, J, Burns, J and Major, M (2006) "Institutional theory" in Z Hoque (ed): *Methodological Issues in Accounting Research*, London: Spiramus Press.

Moore, D T (1991) "Accounting on trial: the critical legal studies movement and its lessons for radical accounting", *Accounting, Organizations and Society*, 16(8): 763-791.

Parker, L D (2012) "Qualitative management accounting research: assessing deliverables and relevance", *Critical Perspectives on Accounting*, 23(1): 54-

Poggi, G (1965) "A main theme of contemporary sociological analysis: its achievements and limitations", *British Journal of Sociology*, 16(4): 283-294.

Powell, W W and DiMaggio, P J (eds) (1991): *The New Institutionalism in Organizational Analysis*, Chicago: University of Chicago Press.

Preston, A M (1986) "Interactions and arrangements in the process of informing", *Accounting, Organizations and Society*, 11(6): 521-540.

Preston, A M, Cooper, D J and Coombs, R W (1992) "Fabricating budgets: a study of the production of management budgeting in the National Health Service", *Accounting, Organizations and Society*, 17(6): 561-593

Reed, M (1985) *Redirections in Organizational Analysis*, London: Tavistock.

Robson, K (1991) "On the arenas of accounting change: the process of translation", *Accounting, Organizations and Society*, 16(5-6): 547-570.

Robson, K (1992) "Accounting numbers as "inscription": action at a distance and the development of accounting", *Accounting, Organizations and Society*, 17(7): 685-708.

Rosenberg, D, Tomkins, C and Day, P (1982) "A work role perspective of accountants in local government service departments", *Accounting, Organizations and Society*, 7(2): 123-137.

Roslender, R (2013) ""Stuck in the middle with who?' Belatedly engaging with Laughlin while becoming reacquainted with Merton and middle range theory", *Critical Perspectives on Accounting*, 24(3): 228-241.

Roslender, R (2016) "Critical methodology", in J Haslam and P Sikka (eds) *Pioneers of Critical Accounting: A Celebration of the Life of Tony Lowe*, London: Palgrave Macmillan

Roslender, R (2017) "Structural Marxism", in R Roslender (ed) *The Routledge Companion to Critical Accounting*, London: Routledge.

Roslender, R and Dillard, J (2003) "Reflections on the interdisciplinary perspectives on accounting project", *Critical Perspectives on Accounting*, 14 (3): 325-351.

Ryan, B, Scapens, R W and Theobald, M (2002) *Research Methods and Methodology in Finance and Accounting*, 2e, London: Thomson Learning.

Schutz, A (1962) *Collected Papers I: The Problem of Social Reality*, edited by M A Natanson and H L van Breda, Dordrecht: Martinus Nijhoff Publishers.

Schutz, A (1964) *Collected Papers II: Studies in Social Theory*, edited by A Brodersen, Dordrecht: Martinus Nijhoff Publishers.

Schutz, A (1966) *Collected Papers III: Studies in Phenomenological Philosophy*, edited by I Schutz and A Gurswitsch, Dordrecht: Martinus Nijhoff Publishers.

Schutz, A (1967) *The Phenomenology of the Social World*, translated by G Walsh and F Lenhert, Evanston Ill: Northwestern University Press

Selznick, P (1949) *TVA and the Grassroots*, Berkeley CA: University of California Press.

Selznick, P (1957) *Leadership in Administration*, New York: Harper and Row.

Schatzki, T R, Knorr-Cettina, K and von Savigny, E (eds) (2001) *The Practice Turn in Contemporary Theory*, Abingdon: Routledge.

Silverman, D. (1970) *The Theory of Organisations*, London: Heinemann Educational Books.

Smith, M. (2017) *Research Methods in Accounting*, 4e, London: Sage Publications Ltd.

Thornton, P H (2004) *Markets from Cultures: Institutional Logics and Organizational Decisions in Higher Education Publishing*, Stanford CA: Stanford University Press

Tinker, A M Merino, B and Neimark, M D (1982) "The normative origins of positive theories", *Accounting, Organizations and Society*, 7(2): 167-200.

Tomkins, C and Groves, R (1983) "The everyday accountant and researching his reality", *Accounting, Organizations and Society*, 8(4): 361-374.

Tomkins, C, Rosenberg, D and Colville, I (1980) "The social process of research: some reflections on developing a multidisciplinary accounting project", *Accounting, Organizations and Society*, 5(2): 247-262.

Vaivio, J (2007) "Qualitative research on management accounting: achievements and potential", in T Hopper, D Northcott and R Scapens: *Issues in Management Accounting*, 3e, London: Prentice Hall.

Vaivio, J (2008) "Qualitative management accounting research: rationale, pitfalls and potential", *Qualitative Research in Accounting and Management*, 5(1): 64-86.

Watts, R L and Zimmerman, J L (1978) "Towards a positive theory of the determination of accounting standards", *Accounting Review*, 53(1): 112-134

Watts, R L and Zimmerman, J L (1979) "The demand for and supply of accounting theories: the market for excuses", *Accounting Review*, 54(2): 273-305

Watts, R L and Zimmerman, J L (1986) *Positive Accounting Theory*, New York: Prentice Hall.

Weber, M (1969) *On the Methodology of the Social Sciences*, translated and edited by E A Shils and H A Finch, Illinois: The Free Press of Glencoe.

Wickramasinghe, D and Alawattage, C (2017) "Interpretivism", in R Roslender (ed) *The Routledge Companion to Critical Accounting*, London: Routledge.

Willmott, H (1983) "Paradigms for accounting research: critical reflections on Tomkins and Groves: "The everyday accountant and researching his reality"", *Accounting, Organizations and Society*, 8(4): 386-405.

Willmott, H. (1993) "Breaking the paradigm mentality", *Organization Studies*, 14(5): 681-719.